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- *School Suspension*
- *Report Cards*
- *Merit Ratings*
- *Facts on Schools*
- *Length of School Day*

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More than a million more pupils, more than 55,000 more classroom teachers, more than $1 billion more in revenue and expense as compared with 1959-60

School Statistics: 1960-61

THE NEA RESEARCH DIVISION'S 1960-61 estimates of statistics of the public elementary and secondary schools of the 50 states and the District of Columbia highlight the upward trend of pupils, school revenues, and school costs:

- Pupil enrollment: 37,244,284—up 3.3 percent from 1959-60.
- Instructional staff: 1,526,079—up 4.2 percent from 1959-60.
- Classroom teachers: 1,408,962—up 4.1 percent from 1959-60.
- Instructional staff average salary: $5389—up 4.5 percent from 1959-60.
- Revenue receipts: $14,778,972,000—up 7.7 percent from 1959-60.
- Current expense: $12,929,564,000—up 8.3 percent from 1959-60.
- Capital outlay: $3,094,621,000—up 5.4 percent from 1959-60.
- Current expense per pupil in ADA: $390—up 4.8 percent from 1959-60.

These annual estimates are made in co-operation with officials in the state departments of education and state education associations. Each annual study supplies estimates for the current school year and revises the previous year's estimates. Most of the estimates in these series are replaced by figures from the U. S. Office of Education as soon as the Biennial Survey of Education is available.

School-Age Population

Over the past 10 years the school-age population increased 47 percent from 30,730,000 in July 1950 to 45,044,000 in July 1960. The increase in the birth rates since World War II has had pronounced impact on the profile of the population. In 1950, 1 person in 5 was in the group 5-17 years of age. By 1960, 1 person in 4 was in this age group from which comes most of the elementary- and secondary-school enrollment. Over the years since 1950-51 the proportion of the population 5-17 enrolled in public schools decreased slightly, from 83.9 percent in 1950-51 to 82.7 percent in 1960-61. The decrease was caused by growth in private-school enrollments rather than by a decline in the proportion of children of school age attending school.

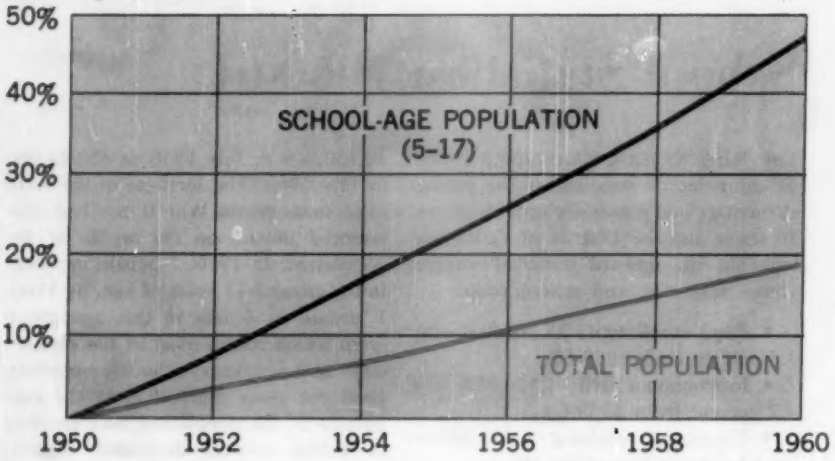
Enrollments

Enrollment in public schools increased more than 1.2 million pupils from the total of 36,037,937 in 1959-60 to 37,244,284 in 1960-61. There are almost 11½ million more pupils enrolled in public schools today than were enrolled in 1950-51, an increase of 44.4 percent. This increase is almost as large as this year's total enrollment in the secondary schools.

Elementary enrollment totaled 25,265,620 pupils in 1960-61, an increase of 3.0 percent over the estimate for last year. The current year's elementary enrollment is one-third larger than the elementary enrollment of 19,010,554 in the school year 1950-51.

Pupils enrolled in schools organized as secondary schools on a departmental

SCHOOL-AGE POPULATION IS GROWING FASTER THAN TOTAL POPULATION



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basis (junior high schools, senior high schools, and four-year high schools) totaled 11,978,664 in 1960-61; this figure is 4.2 percent larger than the total secondary enrollment in 1959-60. The secondary enrollment for the current year is more than three-fourths larger than the secondary enrollment of 6,783,956 in 1950-51.

Secondary enrollments in the past 10 years increased proportionally faster than elementary enrollments because more school districts have provided junior high schools for grades 7 and 8 and, by the end of the decade, because the wave of postwar babies has greatly increased the secondary-age group. In numbers of pupils the secondary enrollment has increased 5,194,708, or 76.6 percent, compared with an increase of 6,255,066 pupils, or 32.9 percent, in elementary schools.

The number of pupils in average daily attendance increased 3.4 percent. Over the years since 1950-51, increases in ADA have just paced increases in enrollment, with ADA fluctuating between 88 and 89 percent of the enrollment. Attendance appears to have stabilized at a point where, barring major changes in compulsory attendance laws or achievements in the treatment of colds and childhood diseases, further change cannot be expected. ADA was estimated at 89.1 percent of the estimated enrollment for the current school year.

Instructional Staff

This year the instructional staff, the nation's largest group of professional workers, numbered more than 1½ million. This year's total of 1,526,079 instructional staff members, comprising classroom teachers, other instructional staff members, principals, and supervisors, was 4.2 percent larger than the staff of last year—1,464,930. Since

1950-51 the instructional staff has increased 53.3 percent.

The total number of classroom teachers increased from 927,617 in 1950-51 to 1,408,962 in 1960-61, an increase of 51.9 percent. The elementary-school classroom teachers increased 41.9 percent compared to an increase of 70.5 percent in the number of secondary-school teachers.

The average number of pupils per teacher has decreased from 27.8 in 1950-51 to 26.4 in 1960-61. The apparent trend toward fewer pupils per teacher represents the elementary schools only, where the pupil-teacher ratio decreased from 31.5 in 1950-51 to 29.5 in 1960-61. Over the same period the pupil-teacher ratio in the secondary schools increased from 21.0 in 1950-51 to 21.7 in 1960-61.

For the current school year the number of principals and supervisors was estimated at 84,546, and the number of other professional staff workers totaled 32,571.

Salaries of Instructional Staff Members

Average salaries of members of the instructional staff gained steadily in the past 10 years at an average annual rate of 5.6 percent. The average salary in 1960-61 is estimated at $5389, greater than the salary in 1950-51 by $2263, or 72.4 percent.

The real gain in purchasing power of the salary is reduced by increases in the cost of living as measured by the Consumer Price Index of the U. S. Department of Labor. In September 1960, the Index, based on prices in 1947-49 as 100.0, stood at 126.8. In terms of 1947-49 prices the purchasing power of the average salary of the instructional staff member was $2876 in 1950-51 and had advanced to $4250 in September 1960.

Insofar as the Consumer Price Index is an accurate measure of increases in the cost of living for instructional staff members throughout the country, the real gain in purchasing power of the average salary amounted to $1374, or 48 percent, in the 10 years since 1950.

In 1960-61 a difference of $2252 existed between the estimated average salary paid in the Southeast and the average salary paid in the Far West. In 1958-59 the dollar gap was $1965; in 1959-60 it was $2188. In these three years the dollar gap has widened, but the percentage relationship has not changed.

For 1960-61 the average salary of classroom teachers is estimated at $5215, or 97 percent of the figure for the entire instructional staff. The estimated average salary of elementary-school teachers in 1960-61 is $5034; and of secondary-school teachers, $5500. Although the average salary of elementary-school teachers is lower than that of secondary-school teachers, over the past years the difference appears to have been growing smaller. In 1950-51 the average annual salary of elementary-school teachers was 81.9 percent of the corresponding figure for secondary-school teachers; by 1960-61 the average salary of elementary-school teachers increased to 91.5 percent of the salary estimated for secondary-school teachers. Many factors may account for this decrease in the difference between the two average salaries: increased preparation of elementary-school teachers, more acute shortages of elementary-school teachers in the past 10 years, longer periods of service, and improved status of the position of the elementary-school teachers. Adoption of the single salary schedule for classroom teachers has facilitated the relatively faster advance of salaries of elementary-school classroom teachers. Less than 10 percent of the classroom teachers were paid less than $3500, and almost 15 percent were paid $6500 or more.

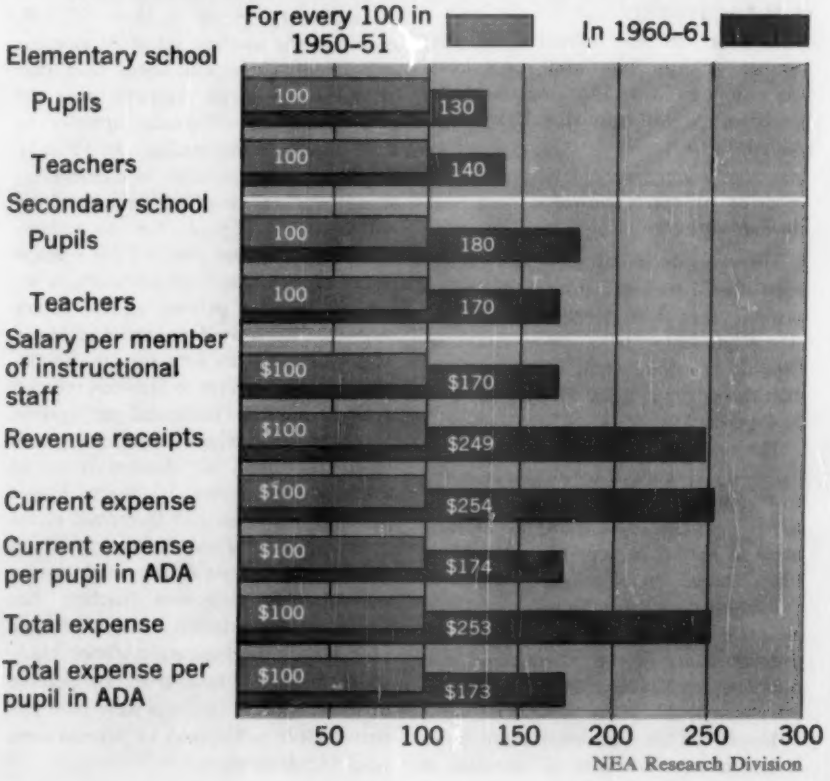
Revenue Receipts

For 1960-61, revenue receipts, including all money received from the general funds of the federal, state, county, and local governments, receipts from taxes levied for school purposes, income from permanent school funds and endowments, income from leases of school land, interest, tuition, gifts, charges, and the value of commodities received under the National School Lunch Program, totaled $14,778,972,000, an increase of 7.7 percent over the revised estimate for 1959-60. In 1960-61, school revenue receipts were almost two and one-half times the receipts for the school year 1950-51 ($5,946,828). Since 1950-51, the percents of school revenue derived from federal, state, and local sources have shown little change in the relative contribution by each level of government. The federal share increased from 3.1 percent of the total receipts in 1950-51 to 3.6 percent in 1960-61; the states' share, from 39.7 percent to 40.1 percent. The local share has decreased only slightly, from 57.2 percent in 1950-51 to 56.3 percent in 1960-61.

Total Expenditures

The total expenditure for current expense, capital outlay, and interest is

PUPILS, TEACHERS, SALARIES, REVENUES, AND EXPENSE



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estimated at $16,476,135,000 for 1960-61. The continued excess of expenditures over receipts indicates a growing amount of state and local debt, largely construction debt. Total expenditures per pupil in average daily attendance for 1960-61 were estimated at $496. Over the years since 1950-51, total expenditures increased 152.7 percent. For the same period the total expenditures per pupil in ADA increased 72.8 percent.

Current Expenditures

Current expenditures, exclusive of expenditures for capital outlay and interest, totaled $12,929,564,000 for 1960-61. This is an increase of 8.3 percent over last year's revised estimate of $11,939,219,000. Current expense has increased 153.5 percent since 1950-51.

Expenditures per pupil in ADA are estimated at $390 for the school year 1960-61. This is an increase of 4.8 percent over last year's revised figure of $372. Current expense per pupil in ADA increased 73.9 percent from $224.23 for 1950-51.

The closeness of the 10-year increase in instructional staff salaries of 72.4 percent to the over-all percent increase in total expense per pupil in ADA of 72.8 percent and current expense per pupil in ADA of 73.9 percent indicates that costs rose almost proportionately to instructional salaries.

Capital Outlay

The revised estimates for 1959-60 show a slight decrease in capital outlay expense from the previous school year, 1958-59—from $3,060,375,000 in 1958-59 to $2,937,118,000 in 1959-60. The upward trend has been resumed this year at a rate of 5.4 percent, which is somewhat lower than the rate for the years 1951-52 through 1958-59, when expenditures for capital outlay more than doubled. Expenditures for capital outlay were estimated at $3,094,621,000 for 1960-61, compared to $2,937,118,000 for 1959-60.

Interest

Expense for interest on debt was estimated at $451,950,000 for 1960-61, an increase of 10.9 percent over the $407,510,000 for 1959-60 and a gain of 295.4 percent over the interest expense for 1951-52. Higher interest rates on an increased amount of indebtedness have made interest one of the fastest increasing items of school expense.

School District Reorganization

Against the national trend of an increasing number of governmental units, schools alone have made real progress in reducing the number of districts. The number of basic administrative districts decreased 2995, or 7.5 percent, from the estimated 40,148 in 1959-60 to 37,153 in 1960-61. There has been a reduction of more than 90,000 districts since 1931-32 and of almost 46,000 since 1950-51. Further reductions in the number of basic and administrative units may be expected in the years ahead as states consolidate small districts in order that each district may have enough pupils to provide a broad curriculum and have a broader tax base for local support of schools.

Summary

More pupils, more teachers, more taxes, more cost—all these reflect the nation's determination to give a better education to an increasing number of pupils. Are we spending enough? This can be answered only in terms of America's civilian and military needs for a better educated people.

For details, see: National Education Association, Research Division. *Estimates of School Statistics, 1960-61.* Research Report 1960-R15. Washington, D. C.: the Association, December 1960. 32 p. 75¢.

How Long Is A School Day?

WITH KNOWLEDGE INCREASING ever more rapidly, it is not surprising that the school day, particularly for senior high-school students, has been lengthened during the past 10 years. Three urban school districts in 10 so reported in an NEA Research Division survey of school practices in 1958-59. Other major facts revealed were these:

- The median school day was found to be 6 hours, 29 minutes, in grade 1 and to increase grade by grade to 6 hours, 58 minutes, in senior high school.
- The median school day was consistently longer in the smallest school districts than in the largest ones.
- Teachers had a school day about one hour longer than did the pupils; it also became longer from grade 1 through senior high school.
- During the 10 years from 1948-49 to 1958-59, a majority of districts did not change the length of the school day, but those that did make changes tended to shorten the day in elementary and junior high schools and to lengthen it in senior high schools.
- In both junior and senior high schools, six was the median number of class periods a day. The median length was 53 minutes in junior high school and 56 minutes in senior high school.
- High schools in 86 percent of the districts regularly scheduled study hall periods, but 1 district in 7 was planning to reduce the number.

Length of Day for Pupils

In the elementary grades, the pupils' median school day ranged from 6 hours, 29 minutes, in grade 1, to 6 hours, 50 minutes, in grade 8. In grades 3 through 8 a tendency was clearly noticeable for the school day to be somewhat longer (18 to 22 minutes) as the population of the school district decreased.

The junior high-school pupils' median day was 6 hours, 54 minutes. There was a range from 6 hours, 30 minutes, in schools in the largest districts to 7 hours, 3 minutes, in those in the smallest ones—a difference of 33 minutes. The senior high-school students' day varied from a median of 6 hours, 35 minutes, in the largest districts to 7 hours, 6 minutes, in the smallest, the over-all median being 6 hours, 58 minutes.

Two-thirds or more of the districts reported that they had not changed the length of the school day between 1948-49 and 1958-59, at any grade level. Whereas 27 percent of the districts with elementary grades had a shorter school day in 1958-59 than 10 years before, only 3 percent had a longer one. Of districts with junior high schools, 29 percent had shortened the day, and only 4 percent had lengthened it. On the other hand, about 30 percent of the districts with senior high schools reported that the school day had become longer, while only 4 percent reported

a shorter day in 1958-59. A change in the length of the school day was much more frequently reported by small districts than by large ones.

Length of Day for Teachers

Usually teachers are expected to be on duty before their pupils arrive in the morning and to remain some time after their pupils have been dismissed. In keeping with this practice, the urban school districts reported a teacher's day roughly an hour longer than the pupils' day. Specifically, teachers had a median school day of 7 hours, 32 minutes, for grades 1 and 2, increasing to 7 hours, 41 minutes, for senior high school. The difference from grade to grade was less for teachers than for pupils. In the largest districts, teachers of each grade from 1 through 6 had the same median length of school day—6 hours, 51 minutes. In the smallest districts, also, the median for grades 1-6 was uniform—7 hours, 44 minutes. At all grade levels, the smaller the school district, the longer the teachers' day.

Class Periods

Almost half of all urban districts scheduled six class periods daily for the junior high school. Slightly less than one-third had seven periods. The median number for all districts combined was six. The distribution of school districts by number of class periods daily in junior high school was as follows:

9 periods	1.5%
8 periods	15.0
7 periods	30.9
6 periods	49.7
5 or fewer	2.9
	100.0%

The most frequently reported length of class period in junior high school, mentioned by 28.1 percent, was 55-59 minutes, but the over-all median was 53 minutes. The distribution of school districts by length of class period in junior high school was as follows:

65 or more minutes	0.7%
60-64 minutes	11.1
55-59 minutes	28.1
50-54 minutes	20.6
45-49 minutes	23.0
40-44 minutes	15.5
35-39 minutes	1.0
	100.0%

In senior high school as well, a school day of six periods was most frequently reported. Days of seven or eight periods accounted for a third of the districts. The median number of periods for districts of all sizes was six. The distribution of school districts by number of class periods daily in senior high school was as follows:

9 periods	1.5%
8 periods	10.3
7 periods	26.7
6 periods	56.3
5 or fewer	5.2
	100.0%

Two-fifths of the districts had class periods lasting 55-59 minutes in senior high school. A fifth scheduled them 50-54 minutes long. The median length of the classes was 56 minutes, although this varied between 49 minutes for schools in the largest districts and 57 minutes for those in the smallest. The distribution of school districts by length of class period in senior high schools was as follows:

65 or more minutes	1.6%
60-64 minutes	13.6
55-59 minutes	40.5
50-54 minutes	19.0
45-49 minutes	14.9
40-44 minutes	10.4
	100.0%

About 61 percent of the districts reported that no changes in number or length of class periods had been made between 1948-49 and 1958-59; this included 56 percent that planned none. The highest percentages of changes already made were registered by the small districts. The number having reduced the *number* of periods was slightly larger than the number having increased them. However, the changes in *length*

of period had been predominantly in the direction of longer periods.

About 9 percent of the districts, chiefly small ones, reported *plans* to change schedules — about 5 percent planned to increase the number of periods, and about 4 percent planned to change both the number and the length, mostly in the direction of more and shorter periods.

Homeroom Periods

More than half the districts having secondary schools reported that in junior high school they scheduled homeroom periods of 24 minutes or less. The median length ranged from 18 minutes in the largest districts to 28 minutes in the smallest; the estimated median for all urban districts was 23 minutes.

Over one-third of the districts reported homeroom periods of 5 to 14 minutes for senior high schools; in less than one-fourth of the districts did the length exceed 34 minutes. The median for all districts was 21 minutes and ranged from a low of 19 minutes in the largest districts to a high of 25 minutes in the smallest.

Double Periods

Some double periods were being scheduled in 40 percent of the districts which had junior high schools, and in 51 percent of those with senior high schools. Although the question was not specifically asked, a number of respondents indicated the subjects affected by double periods. Among these were vocational classes, distributive education, core classes, and home economics.

Lunch Periods

Lunch time varied among the grade levels as well as from district to district for the various grades. For elementary grades, 25 minutes to 1½ hours were reported, the length of time allowed probably depending largely upon what lunch facilities were available, and whether or not the children went home for lunch. For elementary grades, the estimated median length of the lunch period was 62 minutes.

The lunch period in both junior and senior high schools varied from 20 to 80 minutes, with estimated medians of 47 and 45 minutes, respectively.

Study Halls

In senior high school, 86 percent of the districts included a period for study hall in the schedule of most students. Of these districts, 12.1 percent planned to reduce the number of study halls. On the other hand, of the 14 percent that did not schedule them, only 1 percent was planning to include them.

In general, study hall periods were more frequently reported as the school districts decreased in size. While 73.1 percent of districts with populations of 500,000 or more and 67.0 percent of those with populations from 100,000 to 499,999 scheduled study halls, these percentages increased until 97.1 percent of the districts with 2500 to 4999 inhabitants reported them.

Comparing the results of this survey with similar data gleaned from school districts with populations from 30,000 to 100,000, 20 years ago, it is seen that elementary- and junior high-school pupils have a shorter median school day, whereas the school day is slightly longer for senior high-school students. But both elementary- and secondary-school teachers today have a longer median day than 20 years ago. In addition, class periods now are slightly longer than they were then.

For details see: National Education Association, Research Division and American Association of School Administrators. *Length of School Day and Class Periods in Urban School Districts, 1958-59*. Educational Research Service Circular No. 7, 1960. Washington, D. C.: the Association, November 1960. 62 p. $1.50.

How the States Compare on School Support

PUBLIC EDUCATION is one of the most important jobs for which the states are responsible. On the efficiency with which it is done depends our national security, our economic independence and much of the quality of our citizens.

The Job To Be Done

About 21 percent of the total population is enrolled in public elementary and secondary schools. Utah has the largest proportion enrolled—27.4 percent; Rhode Island, the smallest—15.3 percent (Table 1).

The Money To Do It With

In the main, public schools are supported by taxes paid out of the personal income of the people of the respective states. In Delaware, the total income of persons in the state divided by the number of pupils enrolled is $15,984; in Mississippi, it is $4397 (Table 2).

What the States Are Doing

For the 37.2 million pupils enrolled in public elementary and secondary schools in 1960-61, the nation is paying a bill of $13 billion, or $390 for every pupil attending, for current expenses exclusive of interest and new buildings. Some states spend more—Alaska, New York, and New Jersey, more than $500 per pupil; other states, much less—Alabama and South Carolina, less than $225 per pupil (Table 3). The rank in expenditures in Table 3 tends to be similar to the rank in resources in Table 2.

The cost of educating each child increased during the past 10 years partly because of inflation. But most states have also improved the quality of education. Mississippi's expenditure in 1960-61 was 142.9 percent greater than in 1950-51; Nebraska's, only 36.2 percent (Table 4).

Differences in salaries of teachers tend to reflect differences in the quality of instruction that pupils receive. The average salary paid classroom teachers in 1960-61 was estimated at $5215. Teachers in California, Alaska, and New York are paid, on the average, more than $6000, and teachers in South Dakota, Arkansas, and Mississippi, less than $3700 (Table 5).

How the States Are Doing the Job

Money for public schools comes from the federal government (3.6 percent), state governments (40.1 percent), and local governments (56.3 percent). Some states provide a large portion of school money from state sources; e.g., 79.6 percent of public-school revenue in Delaware is state money (Table 6). Schools in other states rely heavily on money collected locally; e.g., 91.4 percent of Nebraska's school money comes from the local communities (Table 7).

The percent of support from federal sources can be derived for any state by using the figures in Tables 6 and 7. Only for the two newest states is it as much as 10 percent.

The present weight of school support on the current resources of the people of each state reflects the three elements shown in Tables 1, 2, and 3.

Public-school revenue from state and local sources totals 3.5 percent of personal income; this proportion ranges from 5.6 percent in Utah to 2.3 percent in Massachusetts (Table 8).

For state-by-state data on items related to support of public education, see: National Education Association, Research Division. *Rankings of the States, 1961.* Research Report 1961-R1. Washington, D. C.: the Association, January 1961. 42 p. 75¢.

1—Estimated Public-School Enrollment as Percent of Total Civilian Population, 1960–61

1.	Utah	27.4%
2.	Mississippi	26.4
3.	South Carolina	26.0
4.	New Mexico	25.4
5.	Wyoming	25.4
6.	Arizona	25.3
7.	Nevada	25.3
8.	Idaho	25.1
9.	Alabama	24.6
10.	Georgia	24.6
11.	North Carolina	24.6
12.	West Virginia	24.6
13.	Arkansas	23.7
14.	Oklahoma	23.2
15.	Tennessee	23.1
16.	California	22.9
17.	Hawaii	22.9
18.	Kansas	22.6
19.	Washington	22.6
20.	Oregon	22.5
21.	South Dakota	22.5
22.	Texas	22.2
23.	Virginia	22.2
24.	Kentucky	22.0
25.	Florida	21.9
26.	Louisiana	21.9
27.	Indiana	21.8
28.	North Dakota	21.8
29.	Colorado	21.7
30.	Iowa	21.7
31.	Montana	21.5
32.	Michigan	21.3
33.	Maine	21.1
	50 States and D. C.	20.8
34.	Minnesota	20.5
35.	Ohio	20.2
36.	Nebraska	20.1
37.	Maryland	19.6
38.	Missouri	19.5
39.	Vermont	19.2
40.	Connecticut	18.9
41.	Alaska	18.7
42.	Delaware	18.4
43.	Wisconsin	18.3
44.	Massachusetts	17.5
45.	Illinois	17.4
46.	New Hampshire	17.4
47.	New Jersey	17.3
48.	New York	17.3
49.	Pennsylvania	17.2
50.	Rhode Island	15.3

2—Personal Income (1959) per Pupil Enrolled in Public Elementary and Secondary Schools in 1960

1.	Delaware	$15,984
2.	New York	15,499
3.	Illinois	14,699
4.	New Jersey	14,694
5.	Connecticut	14,383
6.	Rhode Island	13,968
7.	Massachusetts	13,710
8.	Alaska	13,113
9.	Pennsylvania	12,679
10.	Maryland	11,703
11.	Wisconsin	11,390
12.	New Hampshire	11,352
13.	California	11,329
14.	Ohio	11,221
15.	Missouri	11,000
16.	Michigan	10,508
17.	Nevada	10,408
	50 states and D. C.	10,270
18.	Nebraska	9,883
19.	Washington	9,867
20.	Colorado	9,821
21.	Oregon	9,670
22.	Indiana	9,540
23.	Minnesota	9,514
24.	Vermont	9,267
25.	Montana	9,100
26.	Iowa	9,027
27.	Hawaii	8,915
28.	Kansas	8,596
29.	Florida	8,545
30.	Texas	8,470
31.	Wyoming	8,447
32.	Maine	8,365
33.	Virginia	8,025
34.	Oklahoma	7,677
35.	Louisiana	7,239
36.	Arizona	7,236
37.	Idaho	7,077
38.	North Dakota	7,054
39.	New Mexico	6,953
40.	Kentucky	6,811
41.	West Virginia	6,681
42.	Utah	6,670
43.	South Dakota	6,658
44.	Tennessee	6,507
45.	Georgia	6,275
46.	North Carolina	6,046
47.	Alabama	5,735
48.	Arkansas	5,602
49.	South Carolina	5,081
50.	Mississippi	4,397

3—Estimated Current Expenditure per Pupil in Average Daily Attendance, 1960–61

1. Alaska	$585.00
2. New York	585.00
3. New Jersey	512.00
4. California	494.42
5. Delaware	460.00
6. Illinois	457.00
7. Wyoming	454.00
8. Oregon	448.00
9. Nevada	435.00
10. Washington	430.00
11. Montana	427.00
12. Michigan	424.40
13. Wisconsin	421.69
14. Pennsylvania	421.06
15. Connecticut	420.00
16. Rhode Island	417.00
17. Maryland	415.00
18. Minnesota	415.00
19. Massachusetts	413.00
20. Colorado	406.78
21. Iowa	400.00
22. Arizona	390.00
50 states and D. C.	390.00
23. Ohio	388.00
24. Kansas	384.00
25. Hawaii	378.00
26. Indiana	372.00
27. Louisiana	370.00
28. New Mexico	365.00
29. New Hampshire	363.00
30. Missouri	355.00
31. South Dakota	350.00
32. North Dakota	345.00
33. Utah	340.00
34. Vermont	339.00
35. Texas	330.00
36. Maine	326.00
37. Nebraska	320.00
38. Oklahoma	320.00
39. Florida	310.00
40. Idaho	285.00
41. Kentucky	275.00
42. Virginia	275.00
43. West Virginia	255.00
44. Arkansas	242.48
45. North Carolina	240.00
46. Georgia	236.00
47. Tennessee	228.00
48. Mississippi	225.86
49. South Carolina	223.00
50. Alabama	217.00

4—Percent of Increase in Estimated Current Expenditure per Pupil in Average Daily Attendance, 1950–51 to 1960–61

1. Mississippi	142.9%
2. Arkansas	107.2
3. Kentucky	103.7
4. Maine	96.4
5. Ohio	92.1
6. Hawaii	88.1
7. Maryland	86.9
8. Missouri	86.8
9. Utah	85.8
10. California	78.5
11. New York	78.4
12. Georgia	77.4
13. Alaska	76.7
14. Virginia	75.2
15. Colorado	74.6
16. Alabama	72.2
17. Michigan	71.8
18. Pennsylvania	71.2
19. New Jersey	70.1
20. South Carolina	68.9
21. Kansas	68.4
22. Nevada	67.3
23. Wisconsin	67.3
24. Washington	66.7
25. Minnesota	65.3
26. Tennessee	65.2
27. Massachusetts	64.5
28. Illinois	62.6
29. Louisiana	62.3
30. Wyoming	61.6
31. West Virginia	61.4
32. Iowa	61.3
33. Rhode Island	59.8
34. Oregon	58.9
35. Delaware	58.6
36. Connecticut	58.5
37. Florida	58.2
38. North Carolina	54.8
39. Montana	54.7
40. Arizona	53.5
41. Texas	53.5
42. New Mexico	53.4
43. New Hampshire	53.2
44. Vermont	52.0
45. Oklahoma	51.7
46. Indiana	50.6
47. North Dakota	46.8
48. South Dakota	46.4
49. Idaho	36.4
50. Nebraska	36.2

5—Estimated Average Salary of Classroom Teachers in Public Schools, 1960–61

1. California	$6,700
2. Alaska	6,600
3. New York	6,200
4. New Jersey	5,930
5. Michigan	5,925
6. Connecticut	5,900
7. Nevada	5,800
8. Delaware	5,789
9. Illinois	5,725
10. Arizona	5,700
11. Maryland	5,680
12. Indiana	5,618
13. Rhode Island	5,600
14. Hawaii	5,550
15. Washington	5,510
16. Massachusetts	5,500
17. Oregon	5,500
18. New Mexico	5,400
19. Ohio	5,367
20. Minnesota	5,325
21. Pennsylvania	5,250
50 states and D. C.	5,215
22. Colorado	5,175
23. Wisconsin	5,075
24. Louisiana	4,975
25. Florida	4,960
26. Wyoming	4,953
27. Utah	4,950
28. Oklahoma	4,765
29. Montana	4,680
30. Missouri	4,675
31. Iowa	4,582
32. Kansas	4,575
33. New Hampshire	4,569
34. Texas	4,490
35. Vermont	4,450
36. Idaho	4,400
37. Virginia	4,300
38. Maine	4,210
39. North Carolina	4,100
40. Georgia	4,078
41. Kentucky	4,069
42. Tennessee	4,065
43. Nebraska	3,990
44. West Virginia	3,980
45. Alabama	3,850
46. North Carolina	3,800
47. South Carolina	3,725
48. South Dakota	3,675
49. Arkansas	3,550
50. Mississippi	3,415

6—Percent of Public Elementary- and Secondary-School Revenue from the States, 1960–61

1. Delaware	79.6%
2. South Carolina	71.8
3. North Carolina	71.1
4. Hawaii	70.8
5. New Mexico	70.6
6. Alabama	69.1
7. Louisiana	68.2
8. Georgia	64.1
9. Washington	61.6
10. West Virginia	57.0
11. Kentucky	55.3
12. Tennessee	55.2
13. Nevada	55.1
14. Florida	55.0
15. Mississippi	54.4
16. Pennsylvania	51.1
17. Arkansas	50.8
18. Texas	50.0
19. Alaska	47.5
20. Wyoming	45.2
21. Michigan	43.6
22. Utah	43.4
23. Oklahoma	42.8
24. New York	42.4
25. Arizona	40.9
26. California	40.4
50 states	40.1
27. Minnesota	37.9
28. Maryland	36.5
29. Virginia	36.1
30. Idaho	32.6
31. Indiana	31.4
32. Maine	29.6
33. Missouri	29.4
34. Oregon	29.4
35. Ohio	29.1
36. North Dakota	28.3
37. Massachusetts	26.9
38. Connecticut	26.6
39. Montana	25.3
40. Rhode Island	24.9
41. New Jersey	23.8
42. Kansas	22.7
43. Colorado	22.1
44. Vermont	22.0
45. Wisconsin	21.3
46. Illinois	20.4
47. Iowa	11.6
48. South Dakota	8.2
49. New Hampshire	5.7
50. Nebraska	4.0

7—Percent of Revenue of Public Elementary and Secondary Schools from Local Governments, 1960–61

1. Nebraska	91.4%
2. New Hampshire	89.7
3. South Dakota	86.2
4. Iowa	85.4
5. Vermont	77.1
6. Illinois	76.9
7. Wisconsin	75.7
8. New Jersey	74.8
9. Colorado	72.7
10. Kansas	72.1
11. Montana	71.1
12. Massachusetts	71.0
13. Rhode Island	71.0
14. Connecticut	70.1
15. North Dakota	69.5
16. Ohio	68.1
17. Maine	66.7
18. Oregon	66.1
19. Missouri	66.0
20. Indiana	65.3
21. Idaho	61.1
22. Minnesota	59.5
23. Maryland	58.5
24. New York	56.4
25 California	56.3
50 states and D. C.	56.3
26. Virginia	54.6
27. Michigan	53.7
28. Arizona	52.6
29. Utah	51.5
30. Oklahoma	50.5
31. Wyoming	48.9
32. Pennsylvania	47.1
33. Texas	45.5
34. Florida	43.4
35. Arkansas	41.7
36. Tennessee	41.0
37. Kentucky	40.3
38. West Virginia	38.8
39. Nevada	36.8
40. Mississippi	36.0
41. Alaska	35.4
42. Washington	32.5
43. Louisiana	29.5
44. Georgia	25.9
45. North Carolina	24.3
46. Alabama	22.8
47. South Carolina	21.9
48. Delaware	18.4
49. Hawaii	16.6
50. New Mexico	15.9

8—Public-School Revenue from State and Local Sources, 1959–60, as Percent of Personal Income, 1959

1. Utah	5.6%
2. Montana	5.4
3. Louisiana	5.1
4. Wyoming	4.8
5. South Dakota	4.7
6. Minnesota	4.5
7. Oregon	4.5
8. North Dakota	4.4
9. Arizona	4.3
10. Michigan	4.1
11. South Carolina	4.1
12. Colorado	4.0
13. New Mexico	4.0
14. North Carolina	3.9
15. Oklahoma	3.9
16. Washington	3.9
17. Kansas	3.8
18. Iowa	3.7
19. Mississippi	3.7
20. Arkansas	3.6
21. Hawaii	3.6
22. Idaho	3.6
23. Indiana	3.6
24. Vermont	3.6
25. Alaska	3.5
26. California	3.5
27. Florida	3.5
28. Maine	3.5
29. New York	3.5
30. West Virginia	3.5
50 states and D. C.	3.5
31. Georgia	3.4
32. Ohio	3.4
33. Tennessee	3.4
34. Texas	3.4
35. Alabama	3.3
36. New Jersey	3.3
37. Wisconsin	3.3
38. Nebraska	3.2
39. Maryland	3.1
40. Illinois	3.0
41. Nevada	3.0
42. New Hampshire	3.0
43. Pennsylvania	3.0
44. Kentucky	2.9
45. Rhode Island	2.9
46. Virginia	2.9
47. Connecticut	2.8
48. Delaware	2.8
49. Missouri	2.8
50. Massachusetts	2.3

Management experts are divided on the desirability of merit rating

Merit Rating in Business and Industry

NO EVIDENCE SUPPORTS the popular assumption that business and industry universally and successfully use merit rating to determine salaries. In fact:

- Merit rating as a basis of fixing pay is used by considerably less than half of the business and industrial firms.
- The firms that use merit ratings are most likely to use them for manual workers; fewer use them for clerical workers; and still fewer for administrative and professional workers.
- Studies of the use of merit rating in industry show relatively low measures of reliability and validity.
- Problems of merit rating in business and industry closely resemble the problems of merit rating in the public schools.
- Many business and industrial firms are now emphasizing merit rating as an instrument for supervision rather than an instrument for determining salary.

Practice Not Universal

The rating of workers goes under various names: merit rating, performance rating, employee rating, efficiency rating, progress rating, service rating, employee evaluation, employee appraisal, progress report, personnel review, service review, appraisal guide, and performance review. The meanings and purposes of rating are almost as numerous as the names; not all ratings are used for determining salary.

Various reports on the extent of merit rating indicate that less than half of the business and industrial firms use merit rating. The available figures differ widely, but all indicate that merit rating is not universally practiced. For example, the Bureau of National Affairs reported in 1957 on a survey of some 140 companies. They found that only slightly over two-fifths of the companies had any sort of formal merit rating for rank-and-file employees. About two-fifths favored merit rating but did not have a formal procedure, and one-fifth did not favor merit rating. Of the 11¼ million production workers in manufacturing in May 1958, only 27 percent were paid under incentive plans whereby wages rose in proportion to production beyond a standard quota.

Application Limited

Merit rating in business and industry is used most often for piece-workers and clerical employees. The American Management Association in a 1951 study of 130 merit rating plans in operation in 75 companies found that

42 percent were for manual employees; 32 percent, for clerical employees; and 26 percent, for administrative, professional, and supervisory employees.

The application of merit rating varies from industry to industry and even within industries.

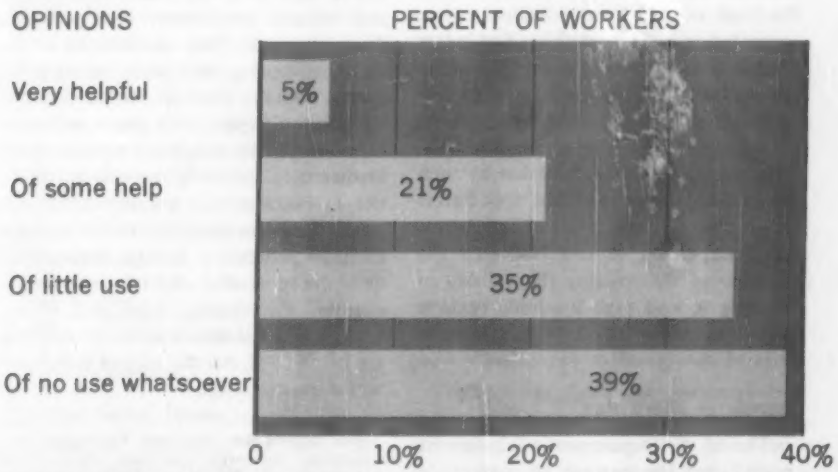
Problems of Merit Rating

Merit rating, on one hand, may mean that employees are compared with each other and then ranked, or it may mean that each man's actual performance is compared only with predetermined standards. Whichever method is used assumes that evaluations can be made accurately, systematically, and meaningfully. Although business and industrial firms have been trying to develop a "perfect" plan, merit rating seems still to be just a method of obtaining opinions.

Industrial management cannot agree on the desirability and usefulness of merit rating. A great variety of rating forms and procedures is currently being used.

Many personnel experts believe that rating should play a large part in personnel work—that a just wage is one that recognizes the value of the services performed. They admit that merit rating is judgment and judgment is always subjective, but they claim that the alternative to a rating scale is unguided judgment. They further claim that rating and comparing one worker with another is a normal process that goes on continually wherever human beings work together. Each time a supervisor recommends that an employee receive a salary increase or be promoted, or each time several employees are laid off or furloughed, there has been a merit rating. Hence, they argue, adopting a merit rating plan does not establish merit rating where there was none before.

OPINIONS OF WORKERS ON THE USE OF MERIT RATINGS AS AN INSTRUMENT FOR GUIDANCE AND CORRECTION



Based on: Van Zelst, Raymond H., and Kerr, Willard A. "Workers' Attitudes Toward Merit Rating." Personnel Psychology 6: 163; Summer 1953.

NEA Research Division

Labor and management agree that there should be some basis of evaluating employee merit, but no one is quite sure how to measure it—labor and management interpret rating differently.

To an individual employee, merit rating often means insecurity and frustration. For example, in a survey of 340 persons representing a sample of the total work force of 14 firms in 11 states, 51 percent stated that being subject to merit rating made them feel insecure and only 16 percent reported feeling more secure. This study also showed that to 74 percent of the workers, merit rating was of little or no use as an instrument of guidance and correction; only 5 percent reported that it was very helpful.

Those opposed to merit rating in business and industry claim that rating is a description rather than a precise measurement. They admit, however, that although there are certain measurable units in merit rating, such as the number of pieces produced per hour, the number of rejects, tardiness, absences, and length of service, the use of these units as the only criteria for the total worth of an individual to an organization is questionable. The better producer is not always the better worker; he may be only getting better cooperation from the group as a whole.

Opponents also question the reliability of the ratings as revealed by such tests as test-retest methods, split-halves techniques, intercorrelations of traits, and comparison of distributions. The problem of determining the validity of a rating is well nigh insoluble because of the difficulty of identifying the criteria of measurement.

Trends in Merit Pay

The U. S. Department of Labor reported that the percent of workers in manufacturing industries under incentive pay plans showed little change between 1945 and 1958—slightly more than one-fourth in both years—and predicted no early change.

The Bureau of National Affairs reported in 1957 that about half the companies surveyed indicated that the primary objective of their merit rating plans was to improve job performance. Only 29 percent of the larger companies (those with 1000 employees) and 35 percent of the smaller companies indicated that the primary objective of their merit rating plans was to determine wage increases.

In both the construction of rating scales and the training of raters, the emphasis today is away from the old concept of merit rating and toward a plan in which (a) the immediate supervisor is no longer the rater, and (b) the aim is to improve performance. The actual evaluation is made by a team of specialists who not only determine the current level of skills, attitudes, and knowledge, but also lay out an inservice training program to help the employee move to a higher level of skill.

Some companies appear to be convinced that it is important to identify and reward employees who perform their jobs well. They continue to work on strengthening their merit rating programs. Others, however, either distrust the value of trying such plans, or from experience have concluded against their further use. Certainly the current practice in business and industry offers no monolithic demonstration of the success either of efficiency ratings themselves, or of the successful use of them in fixing salaries. Experiment, trial and error, success and failure are seen. Fresh ideas are being tried, but the subject continues to be controversial.

For details see: National Education Association, Research Division. *Review of Literature on Personnel Rating in Business and Industry*. Research Memo. In process.

State Tax Collections at All-Time High

IN 1960, STATE COLLECTIONS totaled a record-breaking $18 billion. Although this amount was $2 billion *more* than in 1959, state legislatures coming into session in 1961 will have to find even more revenue to pay for current state government services—the budget squeeze is on again.

Several factors account for the 1960 record collections:

- The fiscal year 1960 was a time of prosperity—most people who wanted to work were working, and they were spending money on travel, clothing, and some of the "good things." So the states collected taxes on incomes, retail sales, gasoline, and a variety of other items.
- Widespread changes in state tax laws made by the 1959 state legislatures resulted in increased rates on old taxes and some entirely new taxes.

States generally rely on sales taxes (well over half their tax revenue comes from this source) and individual income and corporate net income taxes. The 1960 *per capita* yield (based on states having the taxes) of six major taxes were as follows:

General sales	$36.04
Individual income	21.76
Motor fuels	18.81
Corporation net income	9.61
Motor vehicle and operator's licenses	8.84
Tobacco products	5.56

General Sales Taxes

Commonly the sales tax is a flat rate, for example, 2 cents on the dollar, applied to the selling price of furniture, food, home appliances, clothing, and

State tax collections now amount to more than 4 percent of personal income

similar items—in fact just about everything people buy. California, Connecticut, Florida, Maine, Maryland, North Carolina, Ohio, Pennsylvania, and Rhode Island do not tax food. These states, except California and Ohio, do not tax medicine either. North Dakota also exempts medicine. Connecticut does not tax *children's* clothing, and Pennsylvania does not tax *any* clothing. States make these exemptions so as to lighten the burden of the tax on poor families.

In 1960, Kentucky adopted a 3-percent sales tax, and Michigan increased its sales tax to 4 percent, effective January 1, 1961. Thirty-five states now have a sales tax.

Three percent is the most common state tax on retail sales. The following table shows the number of states having each tax rate:

Rate of sales tax	Number of states
⅜%	1
2	12
2½	1
3	17
3½	1
4	3

Individual Income Taxes

Thirty-three states tax personal income. In nine states this tax produced more revenue than any other tax. The nine states and the proportions of their total revenue coming from the individual income tax are as follows:

Oregon	45.5%
New York	38.6
Delaware	37.3
Alaska	32.8
Wisconsin	32.7
Massachusetts	30.9
Virginia	26.5
Vermont	26.2
Minnesota	25.4

In 21 states, employers now must withhold the state income tax from the wages of their employees. Six states adopted this feature in 1959, and two more did so in 1960. California and Iowa require that state income tax payments be withheld only from the wages of nonresidents. The states having a general requirement for the withholding of tax payments are as follows:

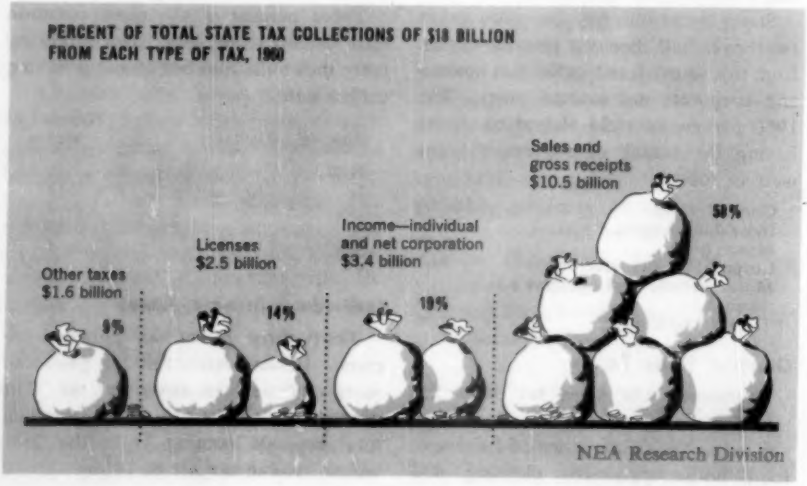
Alabama
Alaska
Arizona
Colorado
Delaware
Georgia
Hawaii
Idaho
Kentucky
Louisiana
Maryland
Massachusetts
Montana
New York
North Carolina
Oregon
South Carolina
Utah
Vermont

A few other changes were made by the 1960 legislatures: Kentucky and Mississippi lowered their rates, and Hawaii, Mississippi, New York, and South Carolina changed exemptions.

The rates of most state income taxes are moderately progressive, that is, the higher the income, the higher the *rate* of tax. For example, Alabama taxes the first $1000 of taxable income at 1.5 percent, the next $2000 at 3 percent, the next $2000 at 4.5 percent, and all the rest at 5 percent.

Payers of federal income taxes are allowed to deduct from their taxable income the amounts they pay in state income taxes if they itemize deductions. In 19 states, payers of state income taxes are allowed to deduct from their taxable incomes the amounts they pay in federal income taxes. Massachusetts allows deduction of federal taxes only on professional or business income, and Wisconsin limits the deduction to 3 percent of net income. The 19 states allowing any deduction of federal income taxes are:

Alabama
Arizona
Colorado
Delaware
Idaho
Iowa
Kansas
Kentucky
Louisiana
Massachusetts
Minnesota
Missouri
Montana
New Mexico
North Dakota
Oklahoma
Oregon
South Carolina
Utah
Wisconsin


PERCENT OF TOTAL STATE TAX COLLECTIONS OF $18 BILLION FROM EACH TYPE OF TAX, 1960
Other taxes $1.6 billion
9%
Licenses $2.5 billion
14%
Income—individual and net corporation $3.4 billion
19%
Sales and gross receipts $10.5 billion
58%
NEA Research Division

RATES OF THREE STATE TAXES
(As of January 1, 1961)

State	Sales	Gasoline (per gallon)	Cigarettes (per package)
Alabama	3%	7¢	6¢
Alaska	...	5	5
Arizona	3	5	2
Arkansas	3	6½	6
California	3	6	3
Colorado	2	6	....
Connecticut	3	6	3
Delaware	...	5	3
Florida	3	7	5
Georgia	3	6½	5
Hawaii	3½	8½–11[b]	3½[c]
Idaho	...	6	5
Illinois	3	5	3
Indiana	[a]	6	3
Iowa	2	6	4
Kansas	2½	5	4
Kentucky	3	7	2½
Louisiana	2	7	8
Maine	3	7	5
Maryland	3	6	3
Massachusetts	...	5½	6
Michigan	4	6	6
Minnesota	...	5	5.5
Mississippi	3	7	6
Missouri	2	3	2
Montana	...	6	8
Nebraska	...	7	4
Nevada	2	6	3
New Hampshire	...	7	3[a]
New Jersey	...	5	6[d]
New Mexico	2	6	5
New York	...	6	5
North Carolina	3	7	....
North Dakota	2	6	6
Ohio	3	7	5
Oklahoma	2	6.58	5
Oregon	...	6	....
Pennsylvania	4	5	6
Rhode Island	3	7	6
South Carolina	3	7	5
South Dakota	2	6	5
Tennessee	3	7	5
Texas	...	5	8
Utah	2	6	4
Vermont	...	6½	7
Virginia	...	7	3
Washington	4	6½	6
West Virginia	2	7	5
Wisconsin	...	6	5
Wyoming	2	5	4

[a] A tax of ⅓ of 1 percent is levied on gross income.
[b] Combined state and county rates.
[c] Approximate tax is 20 percent of wholesale price in Hawaii and 15 percent of selling price in New Hampshire.
[d] Effective January 6, 1961.

Corporation Net Income Taxes

Although there are objections to the state corporation net income tax, it is included in tax systems because it complements the individual income tax; that is, it helps to prevent evasion of the individual income tax. At present, 36 states have this tax; most of them levy a flat rate of 4, 5, or 6 percent on net income.

In 1960 Rhode Island increased its rate from 5.5 to 6 percent, and Mississippi reduced its rate from 6 to 5.5 percent.

Gasoline Taxes

The federal government, all state governments, and some local governments tax gasoline. But in terms of yield this tax is most important to state governments.

Three states raised their gasoline tax rates in 1960: Alaska, from 5 to 7 cents a gallon, and Rhode Island and Virginia, from 6 to 7 cents.

The numbers of states taxing gasoline at the various rates are as follows:

Rates per gallon	Number of states
3 cents	1
5 cents	9
5½ cents	1
6 cents	17
6½ cents	4
6.58 cents	1
7 cents	16

The combined state and county rates in Hawaii range from 8½ cents to 11 cents a gallon.

Motor Vehicle and Operators' Licenses

All states, except Hawaii, where the tax is county, impose motor vehicle and operators' license taxes. Motor vehicle registration fees produce most of the revenue received by the states from these two taxes.

The states differ on the bases for the fees—value, weight, horsepower—and

on the amounts charged. The registration provisions of a few states will illustrate. California charges a flat rate of $8; station wagon owners, however, must pay an additional amount. Colorado varies the fee from $5 to $7.85 according to the weight of the automobile, and, in addition, imposes an ownership tax of 3 percent on the "established value." Illinois taxes automobiles carrying up to seven passengers, $6.50 to $22, depending on the horsepower.

Tobacco Products Taxes

Forty-seven states tax tobacco products; 36 of these, only cigarettes. Three states—Colorado, North Carolina, and Oregon—however, do not tax tobacco products.

In 1960, Virginia adopted a new tax of 3 cents a pack on cigarettes. Rhode Island and New Jersey (January 6, 1961) raised their tax from 5 to 6 cents. Two states cut their rates: Kentucky, from 3 to 2.5 cents a pack; and Illinois, from 4 to 3 cents a pack.

At present, the tax on cigarettes varies from 2 to 8 cents. The tax rate and the number of states imposing each rate are as follows:

Rate per pack	Number of states
2 cents	2
2½ cents	1
3 cents	9
3½ cents	1
4 cents	5
5 cents	14
5½ cents	1
6 cents	10
7 cents	1
8 cents	3

What Will States Do?

The depression years saw wholesale adoption of new state taxes, particularly on sales and on income. Since World War II, new taxes adopted have been mostly sales taxes. Recent practice suggests that most states will attempt to increase their revenue by changing their existing taxes rather than by adopting new taxes. At the present

- 17 states do not tax individual income.
- 15 states do not tax general sales.
- 14 states do not tax corporation net income.
- 3 states do not tax cigarettes.

For details see: National Education Association, Committee on Educational Finance. *Nine State Taxes: Rates and Collections.* Washington, D. C.: the Association, January 1961.

DUTY-FREE LUNCH PERIODS FOR TEACHERS

SINCE THE PUBLICATION of the December 1960 issue of the NEA RESEARCH BULLETIN which contained an article on duty-free lunch periods for elementary-school teachers, the NEA Research Division has received many inquiries about the state laws on this subject. California law requires a duty-free lunch period, subject to the regulations of the State Board of Education. Illinois law exempts one-teacher schools. Ohio law exempts one-teacher schools at the discretion of the county board of education. Pennsylvania law refers to all employed women, not to teachers specifically. In Massachusetts the law applies "only in a city or town which accepts this section by vote of its school committee."

Impact of Taxes

On family incomes under $2000, total taxes now take an average of 21.0 percent; on incomes $10,000 to $15,000, 21.6 percent.

FEDERAL TAXES have a progressive impact on the family income of taxpayers at different income levels. State and local taxes have a regressive impact on family income, with the property tax as the most regressive of the major taxes. The total impact of federal, state, and local government taxes combined is about proportional to family income up to incomes of $15,000.

The impact of a tax is proportional when it requires the same percent of tax on incomes of all sizes; progressive, when it requires tax payments that increase to higher percents as income increases; regressive, when it requires tax payments that decrease as a percent of income as income increases.

The table below indicates that the mounting costs of schools and other critical state and local services are financed largely through the regressive state and local tax systems. This is a compelling reason why grants from federal tax revenues are needed by the states to finance schools and other state-local services. Heavy reliance on state and local tax systems, without federal support in the years ahead, will yield a more regressive total tax impact on family income, with low-income families contributing a higher proportion of their income to taxes than families in the higher income brackets.

TAXES AS PERCENTAGES OF TOTAL INCOME: 1958

Source	Family personal income class							
	Under $2,000	$2,000–3,999	$4,000–5,999	$6,000–7,999	$8,000–9,999	$10,000–14,999	$15,000 and over	Total
TOTAL TAXES[a]	21.0%	20.4%	20.6%	21.6%	20.6%	21.6%	34.4%	23.7%
FEDERAL TAXES:								
Individual income	1.8	4.5	6.0	7.9	7.5	8.9	16.3	8.7
Corporate	3.8	3.2	3.0	3.0	3.0	3.6	8.8	4.3
Excise and customs	4.0	3.3	3.1	3.0	2.9	2.7	1.8	2.8
Estate and gift	....	....	....	....	....	....	1.7	0.3
Total[a]	9.6	11.0	12.1	13.9	13.4	15.1	28.6	16.1
STATE AND LOCAL TAXES:								
Individual income	0.5	0.8	0.6	0.2	0.2	0.3	0.7	0.5
Corporate income	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.2
Excises and sales	4.8	3.9	3.7	3.6	3.5	3.2	2.1	3.3
Estate and gift	....	....	....	....	....	....	0.5	0.1
Property	5.9	4.6	4.1	3.7	3.4	2.8	2.1	3.5
Total[a]	11.3	9.4	8.5	7.7	7.2	6.5	5.9	7.5

Source:
Tax Foundation. *Allocation of the Tax Burden by Income Class.* Project Note No. 45. New York: the Foundation, 1960. Table 10, p. 17.
[a] Excludes social insurance taxes.

Combination of report cards and parent conferences is widely used in today's elementary schools

Reporting to Parents

METHODS OF REPORTING to parents on pupil progress vary from the traditional report card to teacher-parent conferences. A recent NEA Research Division study of administrative practices in urban school districts in 1958-59 brought out these facts:

- About half the urban school systems send parents at least six reports a year on the progress of their children.
- More than three-fourths of the districts report pupil progress in elementary school by means of both parent conferences and report card. In half the districts this combination method of reporting is used in junior high school; and in two-fifths, in senior high school.
- The trend at all levels is away from reporting by card only and toward reporting by card plus a conference with the parents.

Frequency of Reports

In urban school districts of all sizes, the pattern is for pupil-progress reports to be issued either four or more than five times a year. In elementary school, these two practices are encountered to almost the same extent, and together account for almost 90 percent of the districts.

The preponderance of districts in which these same patterns are followed is slightly greater in the junior and senior high schools, where together they account for 93 percent. Further, whereas in 44.2 percent of the districts, elementary schools report to parents more than five times per year, the percentage rises to 55.7 for the junior high schools, and to 58.6 for the senior high schools.

Parallel to this tendency is the decrease in the extent to which only two or three reports a year are made. While 4.2 percent of the districts reported that elementary grades report to parents as infrequently as two or three times a year, the percentage for junior high-school grades was only 1.2, and for senior high-school grades, only 0.5.

Method of Reporting

Both report cards and teacher-parent conferences have long been used in public schools. Although teachers have probably always had reason to confer with the parents of their pupils, the teacher-parent conference as an official reporting technique has been most widely instituted in elementary school. More than three-fourths of the urban school districts having elementary grades use these conferences to report pupil progress along with the traditional report card. Less than 1 percent make reports exclusively by conference. Only slightly more than one-fifth of the districts with elementary grades still rely in these grades solely on the report card.

In no district do junior high schools report to parents through conferences alone. Furthermore, the districts are evenly divided between reporting by card only and reporting by a combination of card and conference.

1—FREQUENCY OF PUPIL PROGRESS REPORTS TO PARENTS, 1958–59

Frequency	Estimated number of urban school districts having					
	Elementary schools		Junior high schools		Senior high schools	
	Number	Percent	Number	Percent	Number	Percent
Twice a year	27	0.7%	9	0.3%	8	0.2%
Three times a year	127	3.5	30	0.9	10	0.3
Four times a year	1,642	45.2	1,196	38.3	1,220	35.7
Five times a year	231	6.4	149	4.8	179	5.2
More than five times a year	1,604	44.2	1,740	55.7	2,001	58.6
Total	3,631	100.0%	3,124	100.0%	3,418	100.0%

Note:
Where frequency of reporting varies by grades, practices prevailing in upper grades have been used for this tabulation.

In senior high school, in the preponderance of districts, reports are made by card only; about two-fifths use both cards and conferences. At this level, in contrast to the junior high-school grades, the use of conferences is somewhat more common in the larger districts, although the variance is slight. With the exception of districts with populations from 5000 to 9999, report cards alone are used less frequently as the districts increase in size.

Thus it is seen that the combination of report cards and teacher-parent conferences is most frequent (more than 3 districts in 4) in elementary school, only about two-thirds as frequent in junior high school, and least frequent in senior high school.

Trends

Naturally, some changes in reporting practices are being contemplated. In elementary school, among the districts reporting that schools use report cards only, the largest districts as well as the smallest (100,000 and over and under 5000 population) largely showed no trend toward change. Districts with populations from 5000 to 99,999, however, almost twice as frequently reported a trend toward a combination of report card and conference. It was in districts of this middle-size range, in fact, that the exclusive use of report cards was least frequently reported.

For elementary grades already using both cards and conferences, virtually no trend toward change was reported in districts of any size. The clear preference at present in elementary schools is for reporting by a combination of card and teacher-parent conference.

In junior high school, also, in almost no districts was a trend toward change reported by those presently reporting to parents by the combination of card and conference. As for those presently using report cards only, the predominant trend is toward no change in districts with populations of 30,000 or more and of 5000 to 9999, while of the remaining districts about 30 percent reported a trend toward a combination of card and conference, and only about two-thirds as many reported no trend toward a change.

The lack of any tendency in senior high school toward a change in reporting practices is most marked in districts in which the combination reporting technique is used.

For details see: National Education Association, Research Division. *Reports on Pupil Progress and Elementary-School Promotion Policies.* Research Memo 1960-36. December 1960. 8 p. Single copy free; not available in quantity.

What Do You Know About Today's Schools?

Do you know how much it costs to educate the average public-school pupil? How many teachers are men? What percent of students finish high school?

ALL TEACHERS and school administrators should have at their finger tips a few national facts and figures on the educational enterprise to which they devote their lives. The items selected for this listing should help readers become aware of both the accomplishments and the shortcomings of public education today. To place them in sequence, we have grouped 86 facts under eight general headings.

The Pupils

1. Total public elementary- and secondary-school enrollment was 15,503,000 in 1900; 25,678,000 in 1930; and 37,244,284 in 1960-61.

2. Public-school elementary enrollment is estimated at 25,265,620, or 68 percent of the total enrollment; and secondary enrollment, at 11,978,664, or 32 percent of the total. Average daily attendance is 89 percent of the total enrollment.

3. In 1900, 71.9 percent of the population 5 to 17 years of age was enrolled in public schools; in 1930, 81.7 percent; and in 1960-61, 82.7 percent.

4. In 1910, 58.9 percent of the population 14 to 17 years of age was enrolled in school; in 1930, 73.1 percent; and in 1959, 90.2 percent.

5. The school-age population (5 to 17 years of age) increased 47 percent during the 10 years from 1950 to 1960, an increase two and one-half times the increase in the total population. In 1950, 1 person in 5 was of school age; in 1960, 1 person in 4.

6. Of 1000 pupils in the fifth grade in 1950-51, 885 entered high school in the fall of 1954, 584 were graduated from high school in the spring of 1958, and 308 entered college in the fall of 1958.

7. The number of high-school graduates in 1958 was 65 percent of the number of persons 17 years of age.

8. There are 29.5 pupils for every teacher in public elementary schools, 21.7 per teacher in public secondary schools—26.4 per teacher in all public schools.

9. In urban elementary schools 380,000 children were in classes of more than 40 pupils each in 1959-60.

10. Nearly 400,000 children attended one-teacher schools in 1958-59.

11. The first "school attendance" law was enacted in 1852 in Massachusetts. Today 47 states, the District of Columbia, and Puerto Rico have school attendance laws. Mississippi and South Carolina recently repealed their laws, and Virginia made its law dependent upon local option.

12. Thirty-six states and the District of Columbia set the *minimum* age for compulsory "school attendance" at 7 years; six states, at age 6; and five states, at age 8. Thirty-seven states and the District of Columbia set the *maximum* compulsory "school attendance" age at 16 years; five states, at 17 years; four states, at 18 years; and one state at 15 years.

13. In 1958-59, 65 percent of the urban school districts provided a school lunch program for their pupils; 27 percent had limited provisions; 8 percent had no such provision.

14. More than 13.5 million children in 62,000 public and nonprofit private schools are participating in the National School Lunch Program; this past year $540 million was spent locally; $58 million was spent for food purchased by the U. S. Department of Agriculture, and $70 million worth of surplus food was used.

15. In 1957-58, a total of 11,343,132 pupils were transported to school at public expense which totaled $419,539,863 (exclusive of purchase of new buses or other capital outlay). Publicly owned vehicles totaled 111,314; and privately owned vehicles, 59,375.

Schools and School Systems

16. In 1960-61, the number of school districts reached an all-time low of 37,153. Ten years ago there were 83,614; 20 years ago, 116,999. At present Nebraska has 3250, the largest number in any state.

17. Eighty-five percent of the urban school districts operate unified school systems, i.e., both elementary and secondary grades; 11 percent operate only elementary schools; a little less than 5 percent operate only high schools.

18. In 1917-18, there were 196,037 one-teacher schools in the country; in 1958-59, 23,695. One school in 20 was constructed before 1870.

19. According to the latest available information there are 130,473 public schools in the United States; 104,427 are elementary schools and 26,046 are secondary schools (1955-56).

20. At the beginning of the school year 1959-60 there were 1,285,552 publicly owned instruction rooms in the nation's public schools, 62,700 new ones were scheduled for completion, and 132,400 additional rooms were needed.

21. About 6 percent of the urban school districts operating elementary schools have an ungraded sequence; 25 percent are considering the adoption of such a plan (as of 1958-59). The most common practice where the ungraded sequence is used is through grade 3.

22. In 1959-60, slightly more than half the school districts enrolled fewer than 50 pupils each.

23. Kindergartens are being operated by 71 percent of the urban school districts; in 10 years the number of kindergarten classes increased 67 percent (1948-49 to 1958-59).

24. In 1958-59, 53 percent of the urban school districts had junior high schools. During the 10 years from 1948-49 to 1958-59, 15 percent of the districts established them for the first time, and only 2 percent eliminated them.

25. As of February 1960, in 17 Southern states and the District of Columbia there were 6973 school districts, of which 748 had been desegregated; the number of pupils served by these desegregated schools totaled 3,044,070

out of a total public-school population of 12,940,443 in this region.

The Teachers

26. Instructional staff members in public schools total 1,526,078; this number comprises 1,408,962 classroom teachers, 84,546 principals and supervisors, and 32,571 other instructional personnel (1960-61).

27. There are 857,353 elementary-school teachers, comprising 125,477 men and 731,876 women; and 551,609 secondary-school teachers, comprising 285,632 men and 265,979 women. Men are 29 percent of the total.

28. There are 93,917 teachers with emergency or temporary certificates employed in public elementary and secondary schools; 52 percent are employed in rural schools; 52 percent have less than four years of college preparation (1960-61).

29. As of September 1960, 110,000 teachers were needed to replace those leaving the profession the year before; 30,000, to serve increased enrollments; 30,000, to relieve overcrowding and half-day sessions; 20,000, to give instruction and services not now provided; and 40,000, to replace the unprepared—a total of 230,000.

30. The average age of public-school teachers is about 41 years; of superintendents, about 52 years. The average age of beginning teachers is about 24 years.

31. About 67 percent of the public-school teachers are married (70 percent of the men and 62 percent of the women).

32. On the average, public-school teachers have about 14 years of teaching experience.

33. A 12-month year of employment for teachers was reported by 5.2 percent of the urban school districts in 1958-59. This plan was about four times as common as it was 10 years before.

34. For teacher certification, 26 states require United States citizenship; 29 states, a loyalty oath; 24 states, a general health certificate; 15 states, a chest X ray.

35. In 37 states, the bachelor's degree is required for regular certification of beginning elementary-school teachers; two states and the District of Columbia require five years of preparation for the regular certification of beginning secondary-school teachers.

36. Nearly all secondary-school teachers and 75 percent of the elementary-school teachers have a bachelor's degree; 44 percent of the secondary-school teachers and 13 percent of the elementary-school teachers have a master's or higher degree (1959-60).

37. Sixteen percent of the urban school districts place a limitation on the number of credit hours of college work that teachers may take during the school year. The limitation is six hours per semester in 41 percent of the districts having such a limitation; and less than six hours, in 47 percent.

38. Teachers in 34 states are employed under provisions of minimum salary laws. Under these laws, the median of the minimum salaries that may be paid to a beginning teacher with a bachelor's degree is $3390; to one with a master's degree, $3528.

39. The average salary of the instructional staff in 1960-61 was estimated at $5389, with a purchasing power of $4250 in 1947-49 dollars. The average salary of elementary-school teachers was estimated at $5234; of secondary-school teachers, at $5500; and of all classroom teachers, at $5215.

40. It was estimated that in 1960-61, 10 percent of the public-school classroom teachers would be paid less than $3500; 27 percent, from $3500 to $4499; 30 percent, from $4500 to $5499; 18 percent, from $5500 to $6499; and 15 percent, $6500 or more.

41. Sixteen percent of the urban school districts impose limitations on the employment of teachers outside school. Most commonly the requirement is that outside employment not interfere with teaching duties.

42. Slightly more than 10 percent of the urban school districts provide an internship program for regularly employed classroom teachers who aspire to supervisory or administrative positions with the school system.

43. In 14 percent of the urban school districts having elementary grades, teachers are required to be on duty during the lunch period; 72 percent require teachers to be on duty on a rotating basis; 12 percent give teachers a duty-free lunch period.

44. The number of teacher credit unions reported to NEA was 471 in 1938; 1266 in May 1960. Average membership was 183 in 1938; in 1959, 816. Average assets totaled $451,388; average amount on loan, $362,057 per credit union.

Instructional Services

45. In 1900, the average school term was 144 days; today it is 178 days.

46. In 1958-59 there were 15,850 (full-time equivalent) persons engaged in counseling and guidance in public secondary schools. A survey of 432 public high schools found that about a third had no guidance program, and many others, only a limited program.

47. In 1959, 3.7 million students were enrolled in vocational education courses. Of this number, 42 percent were in home economics, 21 percent in agriculture, 26 percent in trade and industry, and 8 percent in marketing. State and local funds provided 82 percent of the expenditures.

48. More than 1.9 million high-school students (24 percent of the enrollment in grades 9-12) were enrolled in foreign languages courses in 1958.

49. Twelve percent of the urban school systems are teaching one or more foreign languages in the elementary grades (1958-59).

50. In 1958-59, speech therapists were employed, at least to a limited extent, in 64 percent of the urban school districts. Plans to add this service were reported by more than a fifth of the districts not providing it.

51. More than 60 percent of the urban school districts make some provision for remedial reading teachers (1958-59).

52. It is estimated that 25,004 high schools, or 96 percent, have libraries; and 31,328, or 30 percent, of the elementary schools have libraries.

53. There are about 177 million volumes in public-school libraries, classroom collections (exclusive of textbooks), and loan collections from public libraries. Current expenditures for books and pamphlets, audio-visual materials, and binding for school libraries are estimated at about $2 per pupil; total expenditures for these purposes in school libraries in 1959-60 were estimated at $35 million.

54. About 20,000 professionally trained librarians serve school libraries, of which about 5000 serve elementary schools; there are also about 15,000 untrained librarians, teachers, and volunteer workers serving in elementary-school libraries.

55. Driver education is fully provided to pupils in 72 percent of the urban school districts; limited provisions are made in 17 percent (1958-59).

56. In 1958-59, at least 60 percent of the urban school districts reported providing enrichment of instruction in regular classes for bright pupils—65 percent of those having elementary grades, 61 percent of those having junior high-school grades, and 63 percent of those having senior high-school

grades. Separate classes for the gifted were reported by 14 percent, 41 percent, and 44 percent, respectively.

57. Educational institutions own roughly one-third of the approximately 600,000 16mm sound projectors in the United States.

58. About 28 percent of the urban school districts make at least some provision for the programed use of television for instruction (1958-59).

59. For reporting pupil progress to parents of pupils in elementary grades, 77 percent of the urban school districts use a combination of report cards and parent conferences; 22 percent, report cards only; and about 1 percent, parent conferences only.

60. For reporting progress of junior high-school pupils, about half the urban school districts use a combination of report cards and parent conferences, and about half use report cards only. For reporting progress of high-school students, 58 percent of the districts use report cards only; and 42 percent, a combination of report cards and parent conferences.

61. In 1959, about one-half the urban school districts operated summer schools; the median length of the term was 6.6 weeks in elementary grades, and 7.3 weeks in secondary grades. About four-fifths of the school systems stated that the primary objective is enrichment rather than the traditional make-up and remedial work.

62. It is estimated that in 1958, more than 35 million adults were enrolled in various kinds of organized adult educational activities, e.g., those sponsored by health and welfare agencies, labor unions, local and national church organizations, business and industry, and various government agencies.

63. Total enrollment in adult education programs offered by public school systems is 3.2 million (1955-56). Total cost is $94,258,000, or $29.72 per person enrolled.

Educational Attainment

64. In 1959, the median years of school completed by adults 25 years of age and older was 11.0; in 1950, it was 9.3 years; in 1940, it was 8.4 years.

65. In March 1959, 8.1 percent of the population 25 years of age and older had completed less than five years of schooling; 42.9 percent had completed at least four years of high school; 7.9 percent had completed four or more years of college.

66. In 1959, only 2.2 percent of the adult population was illiterate; in 1930, 4.3 percent; and in 1900, 10.7 percent.

67. In 1959, 24.7 percent of the Selective Service registrants failed the mental test; the range among the states was from a low of 5.6 percent to a high of 61.9 percent.

Revenues and Expenditures for Education

68. It is estimated that nearly 4 percent of the revenue receipts of public elementary and secondary schools comes from the federal government; about 40 percent, from the state governments; and about 56 percent, from the local governments. Thirty years ago, less than 1 percent came from the federal government; about 20 percent, from the state governments; and about 80 percent, from the local governments.

69. Expenditures for public elementary and secondary schools, excluding capital outlay and interest, total $12.9 billion, or $390 per pupil in average daily attendance. In 1930, current expenditures totaled $1.8 billion, or $86.70 per pupil in ADA.

70. During the past 10 years the cost of public elementary and secondary schools has almost tripled—from $5.8 billion in 1949-50 to $15.5 billion in 1959-60.

71. Total school expenditures of $16.5 billion in 1960-61 are expected to exceed revenue receipts by $1.7 billion. The deficit will be met largely through long-term debt.

72. School costs are expected to increase on the average at least $1 billion a year during the next decade; in the next 10 years we will spend more for public schools than was spent on them in the past 100 years.

73. State and local governmental expenditures for all public education in 1959 amounted to some $17.3 billion, or 29.5 percent, of the expenditures by these governments for all purposes.

74. Per-capita expenditures of state and local governments for local elementary and secondary schools was $79.58; for all public education, $99.75 (1959).

75. Expenditures for public schools in 1958 amounted to 3.7 percent of total personal income.

Higher Education

76. Today 3.4 million students are enrolled in institutions of higher education, a number equal to 37 percent of the population of college age (18-21). Thirty years ago, 1.1 million were enrolled, or 12 percent of the college-age population; 60 years ago, 238,000 were enrolled, or 4 percent of the college-age population.

77. In 1958-59, 47,245 foreign students were enrolled in institutions of higher education in the United States.

78. About 60 percent of the students entering college eventually graduate.

79. In 1959-60, institutions of higher education conferred 401,000 bachelor's or first professional degrees, 75,700 master's degrees, and 9700 doctor's degrees. The number of doctor's degrees conferred is the highest of any time in the nation's history.

80. About 49 percent of the doctor's degree graduates enter a new occupation; of this group 61 percent enter educational service.

81. Average annual tuition and fee charges in institutions of higher education in 1959-60 were $168 in public institutions to residents, $377 in public institutions to nonresidents, and $615 in private institutions.

82. The current income of institutions of higher education in 1957-58 totaled $4.7 billion: 43 percent from government sources; 20 percent from student fees; 11 percent from private gifts and grants, and endowment earnings; 7 percent from sales, services, and other sources; and 20 percent from auxiliary enterprises and activities, and miscellaneous income.

83. In 1958, expenditures of institutions of higher education totaled $4.5 billion: 33 percent for resident instruction; 16 percent for organized research; 11 percent for administration; 9 percent for physical plant; 2 percent for libraries; 9 percent for other expenses; and 20 percent for auxiliary enterprises and activities, and miscellaneous expenditures.

84. The median salary of teachers in degree-granting institutions was $6711 in 1959-60: for professors, $9107; for associate professors, $7332; for assistant professors, $6231; and for instructors, $5095.

Educational Organizations

85. In May 1960, the membership of the National Education Association was 713,944.

86. Membership in state education associations affiliated with the NEA totaled 1,317,696 in May 1960.

The foregoing items are based on publications of the federal government and original studies by the NEA Research Division. Questions on many of these topics are often received by the NEA Research Division.

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